

Warren County Board of Supervisors

RESOLUTION NO. 451 OF 2011

Resolution introduced by Supervisors Bentley, Thomas, Monroe, Girard, Sokol, McCoy and Wood

TO ENACT LOCAL LAW NO. 6 OF 2011

WHEREAS, a proposed local law was duly presented to the Board of Supervisors and considered by them, said proposed local law being entitled "A Truth in Taxation Local Law to Delineate State Mandates and Property Taxes", and

WHEREAS, the Board of Supervisors adopted Resolution No. 392 of 2011 on June 15, 2011, authorizing a public hearing to be held by the Board of Supervisors on the 15th day of July, 2011, at 10:45 a.m., in the Supervisors' Rooms in the Warren County Municipal Center on the matter of the proposed local law, and notice of such public hearing having been duly published and posted as required by law, and said public hearing having been held and all persons appearing at said public hearing desiring to be heard, having been heard, now, therefore, be it

RESOLVED, that the Board of Supervisors of the County of Warren, New York, on this 15th day of July, 2011, does hereby enact and adopt Local Law No. 6 of 2011 as set forth in Schedule "A" annexed hereto.

COUNTY OF WARREN

LOCAL LAW NO. 6 OF 2011

A LOCAL LAW ENTITLED “A TRUTH IN TAXATION LOCAL LAW TO DELINEATE STATE MANDATES AND PROPERTY TAXES”

BE IT ENACTED, by the Board of Supervisors of the County of Warren, New York,

as follows:

SECTION 1. Title: This Local Law shall be known and may be cited as “A Truth in Taxation Local Law to Delineate State Mandates and Property Taxes”.

SECTION 2. Legislative Findings and Purpose: It is generally recognized that taxpayers have a substantial interest in receiving complete tax bill information. Part of having complete Tax Bill information should include local tax rates and the taxing jurisdictions as well as a narrative summary of key financial impacts of State and Federal mandates included in the tax bill. It is the intent of this law to provide a legal mechanism to ensure that citizens receive such information to have as clear and complete understanding as possible as to what their real property taxes pay for.

SECTION 3. Annual Property Tax Bill Data: The Budget Officer, County Administrator and Real Property Tax Director are hereby directed to identify the portion of each annual property tax bill resulting from the NYS Medicaid Mandate, NYS Welfare Mandate and NYS Mandates (other key or important mandates as determined by such officers). The portion shall be as accurately identified or approximated as reasonably as possible.

SECTION 4. Tax Bill Flyer: The Budget Officer, County Administrator and Real Property Tax Director are hereby authorized and directed to take any and all action necessary to cause a Tax Bill Flyer summarizing financial information regarding selected state and federal mandates to be included as an enclosure with each annual property tax bill. The Tax Bill Flyer shall include the following sections:

- a. Standard statement defining mandates included which shall include an explanation that, some

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- mandated amounts are approximate or qualified and that all mandates are not identified, if such be the case.
- b. Narrative summary of financial impacts of identified State and Federal mandates.
 - c. A chart illustrating identified mandated portions of the County Budget.

SECTION 5. Procedure: The procedures required by this local law shall be carried out in addition to, and in accordance with, other annual tax billing procedures existent within the County of Warren.

SECTION 6. Effective Date: This law shall become effective 30 days from the date of its enactment.